

Panaji, 25th September, 2012 (Asvina 3, 1934)

SERIES II No. 25

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY

### GOVERNMENT OF GOA

#### Department of Finance

Office of the Commissioner of Commercial Taxes

#### Notification

No. CCT/12-2/12-13/1

Read: (1) Notification No. CCT/12-2/11-12/5 dated 22-03-2012 published in the Extraordinary Official Gazette No. 2, Series II No. 51 dated 22-03-2012.

Whereas, sub-section (3) of Section 29 of the Goa Value Added Tax Act, 2005 (hereinafter referred to as the "said Act"), inter alia, provides that no assessment under that Section for any year shall be made after a period of two years from the end of the year to which the return under Section 24 is submitted by a dealer.

And whereas, the third proviso to sub-section (3) of Section 29 of the said Act provides that the Commissioner may, if it is considered necessary by him so to do, by Notification published in the Official Gazette, extend the period specified in that sub-section by a further period not exceeding one year.

And whereas, in exercise of the power conferred by the third proviso to sub-section (3) of Section 29 of the said Act, the Commissioner extended the time limit, for completion of assessment for the year 2009-10, by six months i.e. till 30-09-2012 vide Notification read at serial number (1) above.

And whereas, considering that the department officers/officials remained pre-occupied with exigencies of other important matters and also due to shortage of manpower, I am satisfied that there is a genuine need to extend the limitation period further for completion of targeted number of assessments for the year 2009-10, beyond 30-09-2012.

I, therefore, in exercise of the powers conferred by the third proviso to sub-section (3) of Section 29 of the said Act, hereby extend the period for completion of assessments of the financial year 2009-2010 by another six months beyond 30th September, 2012. All assessments for the year 2009-10, shall, therefore, accordingly be completed on or before 31st March, 2013.

*S. G. Korgaonkar*, Commissioner of Commercial Taxes.

Panaji, 25th September, 2012.

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